In the Supreme Court of the United States

OCTOBER TERM, 1933

No. 722

ROCKFORD LIFE INSURANCE COMPANY, PETITIONER

v.

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE SEVENTH CIRCUIT

MEMORANDUM FOR THE RESPONDENT

The decision below is in direct conflict with the decision of the Circuit Court of Appeals for the Sixth Circuit in *Commissioner* v. *Independent Life Insurance Co.*, 67 F. (2d) 470, now pending before this Court on a petition for certiorari filed on behalf of the Commissioner of Internal Revenue, No. 689, current term. The question presented is an important one, involving the constitutionality of certain provisions of the Federal revenue laws. For

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these reasons, although we consider the decision below to be correct, we do not oppose the granting of the writ.

Respectfully submitted.

J. CRAWFORD BIGGS,
Solicitor General.

JANUARY 1934.

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